

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,)
Petitioner,)
)
V.) M.B.D. No. 19-mc-91068
)
MICHAEL INDIGARO,)
Respondent.)

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Andrew E. Lelling, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) & 7604(a).
2. Steven Jarnagin is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Michael Indigaro, resides or is found at 334 Main St., Medford, Massachusetts, 02155, within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer Jarnagin is conducting an investigation for the collection of the tax liability of Michael Indigaro for the taxable period(s) ending on December 31, 2012, December 31, 2013, December 31, 2014, and December 31, 2015.
4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C, authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, section 7602 authorizes the Secretary to issue a summons to the person to appear at a time and place named in the summons, to produce such books, papers, records, or other data, and to testify, as may be relevant or material to collecting the tax liability.
5. On June 14, 2018, Revenue Officer Jarnagin issued, pursuant to section 7602 of the Internal Revenue Code of 1986, a summons to Michael Indigaro, directing him to appear before

Revenue Officer Jarnagin at the office of the Internal Revenue Service, One Montvale Avenue, Stoneham, MA, 02180, on June 28, 2018, and to produce for examination and give testimony relating to documents and financial records for the period June 14, 2017 through June 13, 2018. A copy of the Summons is attached to this Petition as Exhibit A. On June 14, 2018 at 12:42 PM, Revenue Officer Jarnagin served the summons on Michael Indigaro by leaving an attseted copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer Jarnagin signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

6. Michael Indigaro has failed and refuses to comply with the summons.
7. The records sought by the summons are not now in the possession of the Internal Revenue Service, and their production by Michael Indigaro for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:

1. Michael Indigaro be ordered to show cause, if any he has, why he should not obey the summons;
2. Michael Indigaro be ordered to obey the summons at a time and place to be fixed by Revenue Officer Jarnagin or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and
3. The cost of this action to be awarded to the United States.

Respectfully submitted,

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